Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031

(Rev. 06/05)

OP-210
Room Occupancy Tax Return

► For Period Ending

Connecticut Tax Registration Number

Federal Employer Identification Number

For Department Use Only

If the address at right is incorrect, please make any changes necessary

Did you know you can file by the Internet or telephone?

Visit DRS Web site:
www.ct.gov/DRS
(for information and filing)
or
Telephone:
860-947-1988 *(for filing)*
860-297-5962 *(for information)*

File by Internet or Telephone
CONNECTICUT FILE FAST

☐ Check here if this is an **amended** return.

1.	Taxable receipts from room occupancy	►	1.		00
2.	Amount of tax due (Multiply Line 1 by 12% (.12))	►	2.		00
3.	Add Penalty ► $_____ .00 and Interest ► $_____ .00 =		3.		00
4.	Total amount (Add Line 2 and Line 3)	►	4.		00

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business,
enter last business date: _____

☐ New mailing address
or trade name:
Enter new mailing address: _____
_____

Enter new trade name: _____

☐ For a partial return,
enter the dates covered. From: _____
To: _____

☐ If this is your first return,
enter business start date: _____

☐ New physical location:
Enter new physical location:
(PO box is not acceptable.) _____

☐ New ownership:
Date sold: _____

Enter name of new owner: _____

Address of new owner: _____
_____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Preparer's Signature	Preparer's Address	Date

Instructions

Make your check payable to: **Commissioner of Revenue Services.** Include your Connecticut tax registration number on your check.

You must file a return even if no sales were made during the period and no tax is due. Enter "0" on Line 1 and Line 2 and sign the return.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts ($1.29 + $3.21) to compute the total ($4.50) to enter on a line. $4.50 is rounded to $5.00 and entered on the line.

If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Due Date: The due date of the return is one month after the end of the period indicated above.

New Owners: Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

Signature: You must sign the return.

Line 1. Enter total taxable receipts received from room occupancy as defined in Conn. Gen. Stat. §12-407(a)(19). Room occupancy tax applies to the first 30 consecutive days of occupancy regardless of the ultimate length of occupancy.

Taxable receipts do not include room occupancy charges that are exempt from room occupancy.

Examples:

Amounts exempted from tax when a guest issues **CERT-112**, *Exempt Purchases of Meals or Lodging by Exempt Entities*, approved by DRS.

Separately stated charges for use of recreational facilities, such as golf courses or spas.

Gross receipts from rooms rented for more than 30 days.

Line 2. Multiply the figure on Line 1 by 12% (.12) and enter.

Line 3. Late Payment Penalty: If tax is due, the penalty for underpayment of the tax is 15% (.15) of the tax due or $50, whichever is greater.

Interest: If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Line 4. Enter the total of Line 2 and Line 3.